

GENERAL FUND STATEMENT

(in millions of dollars)

The FY 2006 Advertised Budget Plan includes General Fund disbursements (i.e., the sum of the direct expenditures and transfers) of \$3,004,161,761 an increase of 6.93 percent over the *FY 2005 Revised Budget Plan* level of \$2,809,518,182. This amount includes a transfer of \$1,431,337,820 to Fund 090, Public School Operating, an increase of 8.24 percent over the *FY 2005 Revised Budget Plan* level of \$1,322,374,187. In addition, General Fund direct expenditures are \$1,076,874,724 an increase of \$25,663,756 or 2.44 percent over the *FY 2005 Revised Budget Plan* level of \$1,051,210,968. Detailed fund statements are included on the pages that follow.

	FY 2004 Actual	FY 2005 Adopted Budget Plan	FY 2005 Revised Budget Plan	FY 2006 Advertised Budget Plan	Increase/ (Decrease) Over Revised	Increase/ (Decrease) Over Revised
Beginning Balance	\$118.89	\$63.11	\$152.34	\$79.40	(\$72.94)	-47.88%
Revenues	\$2,631.92	\$2,723.11	\$2,772.20	\$3,018.56	\$246.36	8.89%
Transfers In	\$1.40	\$1.67	\$1.67	\$2.10	\$0.44	26.28%
Total Available	\$2,752.21	\$2,787.89	\$2,926.21	\$3,100.06	\$173.85	5.94%
Direct Expenditures	\$933.47	\$1,003.82	\$1,051.21	\$1,076.87	\$25.66	2.44%
Transfers Out						
School Transfer	\$1,240.85	\$1,322.37	\$1,322.37	\$1,431.34	\$108.96	8.24%
School Debt Service	120.90	126.53	126.53	130.28	3.75	2.97%
Subtotal Schools	\$1,361.75	\$1,448.90	\$1,448.90	\$1,561.62	\$112.72	7.78%
Metro	\$12.27	\$18.14	\$18.14	\$22.32	\$4.17	22.99%
Community Services Board	80.60	81.80	82.07	90.85	8.78	10.70%
County Transit Systems	19.65	21.21	21.21	24.15	2.94	13.84%
Capital Paydown	41.17	11.00	24.59	51.23	26.64	108.33%
Information Technology	11.33	10.22	11.42	17.05	5.62	49.21%
County Debt Service	98.45	98.72	98.72	98.72	0.00	0.00%
Other Transfers	41.18	39.40	53.25	61.37	8.12	15.24%
Subtotal County	\$304.65	\$280.49	\$309.40	\$365.67	\$56.26	18.18%
Total Transfers Out	\$1,666.39	\$1,729.40	\$1,758.31	\$1,927.29	\$168.98	9.61%
Total Disbursements	\$2,599.86	\$2,733.22	\$2,809.52	\$3,004.16	\$194.64	6.93%
Ending Balance	\$152.34	\$54.66	\$116.69	\$95.90	(\$20.79)	-17.82%
Less:						
Managed Reserve	\$53.08	\$54.66	\$56.19	\$60.08	\$3.89	6.93%
Reserve for School Replacement Requirements (School Buses and Computers)			5.00		(5.00)	
Reserve for Environmental Projects			2.00		(2.00)	
Reserve for Board consideration and tax relief as part of the FY 2006 budget development			23.21	35.81	12.61	
Reserve for FY 2005 Third Quarter Review - Public Safety Transportation Operations Center (PSTOC)			30.29		(30.29)	
Total Available	\$99.26	\$0.00	\$0.00	(\$0.00)	\$0.00	

FY 2006 ADVERTISED GENERAL FUND STATEMENT

FUND 001, GENERAL FUND

	FY 2004 Actual	FY 2005 Adopted Budget Plan	FY 2005 Revised Budget Plan	FY 2006 Advertised Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
Beginning Balance ¹	\$118,894,312	\$63,110,133	\$152,344,354	\$79,399,524	(\$72,944,830)	-47.88%
Revenue ²						
Real Property Taxes	\$1,500,730,717	\$1,623,843,927	\$1,625,676,472	\$1,829,158,341	\$203,481,869	12.52%
Personal Property Taxes ³	274,709,246	262,893,350	270,117,884	274,267,853	4,149,969	1.54%
General Other Local Taxes	408,231,887	402,006,774	442,425,105	457,219,946	14,794,841	3.34%
Permits, Fees & Regulatory Licenses	28,675,370	26,943,956	27,578,867	32,543,251	4,964,384	18.00%
Fines & Forfeitures	13,272,803	12,380,594	12,891,542	13,101,324	209,782	1.63%
Revenue from Use of Money & Property	17,917,632	21,105,450	29,197,173	36,317,943	7,120,770	24.39%
Charges for Services	42,529,744	42,533,320	42,348,392	48,757,342	6,408,950	15.13%
Revenue from the Commonwealth ³	282,721,787	282,677,838	272,190,108	278,659,822	6,469,714	2.38%
Revenue from the Federal Government	56,634,187	42,497,898	43,178,356	41,938,356	(1,240,000)	-2.87%
Recovered Costs/Other Revenue	6,492,301	6,226,214	6,591,348	6,591,348	0	0.00%
Total Revenue	\$2,631,915,674	\$2,723,109,321	\$2,772,195,247	\$3,018,555,526	\$246,360,279	8.89%
Transfers In						
105 Cable Communications	\$1,396,150	\$1,666,444	\$1,666,444	\$2,104,307	\$437,863	26.28%
Total Transfers In	\$1,396,150	\$1,666,444	\$1,666,444	\$2,104,307	\$437,863	26.28%
Total Available	\$2,752,206,136	\$2,787,885,898	\$2,926,206,045	\$3,100,059,357	\$173,853,312	5.94%
Direct Expenditures						
Personnel Services	\$525,894,535	\$568,321,388	\$573,985,013	\$620,039,430	\$46,054,417	8.02%
Operating Expenses	308,168,058	311,796,241	349,212,205	318,068,695	(31,143,510)	-8.92%
Recovered Costs	(36,780,624)	(39,259,618)	(39,493,000)	(40,865,494)	(1,372,494)	3.48%
Capital Equipment	3,372,204	2,336,888	5,788,035	2,882,305	(2,905,730)	-50.20%
Fringe Benefits	132,813,046	160,629,722	161,718,715	176,749,788	15,031,073	9.29%
Total Direct Expenditures	\$933,467,219	\$1,003,824,621	\$1,051,210,968	\$1,076,874,724	\$25,663,756	2.44%

FY 2006 ADVERTISED GENERAL FUND STATEMENT

FUND 001, GENERAL FUND

	FY 2004 Actual	FY 2005 Adopted Budget Plan	FY 2005 Revised Budget Plan	FY 2006 Advertised Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
Transfers Out						
002 Revenue Stabilization	\$5,248,624	\$0	\$7,807,250	\$0	(\$7,807,250)	-100.00%
090 Public School Operating ⁴	1,240,850,321	1,322,374,187	1,322,374,187	1,431,337,820	108,963,633	8.24%
100 County Transit System	19,645,993	21,210,147	21,210,147	24,145,192	2,935,045	13.84%
102 Federal/State Grant Fund	0	0	0	6,321,507	6,321,507	-
103 Aging Grants & Programs	1,835,826	2,049,425	2,049,425	2,558,613	509,188	24.85%
104 Information Technology	11,329,411	10,224,823	11,424,823	17,046,574	5,621,751	49.21%
106 Community Services Board	80,599,965	81,803,507	82,067,279	90,847,221	8,779,942	10.70%
110 Refuse Disposal	1,800,000	2,500,000	2,500,000	2,500,000	0	0.00%
112 Energy Resource Recovery Facility	1,763,704	0	2,014,489	0	(2,014,489)	-100.00%
118 Consolidated Community Funding Pool	6,458,709	6,781,644	6,781,644	7,093,617	311,973	4.60%
119 Contributory Fund	7,048,423	9,862,624	9,872,624	10,478,301	605,677	6.13%
120 E-911 Fund	6,323,943	9,755,869	9,755,869	13,495,258	3,739,389	38.33%
141 Elderly Housing Programs	1,215,433	1,387,844	1,387,844	1,389,421	1,577	0.11%
144 Housing Trust Fund	1,500,000	0	4,020,000	0	(4,020,000)	-100.00%
200 County Debt Service	98,445,696	98,715,157	98,715,157	98,715,157	0	0.00%
201 School Debt Service	120,896,733	126,528,053	126,528,053	130,281,443	3,753,390	2.97%
302 Library Construction	0	0	585,000	683,882	98,882	16.90%
303 County Construction	10,414,279	8,550,187	15,949,832	11,027,330	(4,922,502)	-30.86%
304 Primary & Secondary Road Bond Construction	0	1,000,000	1,000,000	1,000,000	0	0.00%
308 Public Works Construction	175,000	250,000	1,031,000	17,900,000	16,869,000	1636.18%
309 Metro Operations and Construction	12,272,714	18,144,820	18,144,820	22,316,309	4,171,489	22.99%
312 Public Safety Construction	29,646,045	260,000	3,089,210	15,000,000	11,910,790	385.56%
317 Capital Renewal Construction	0	0	0	2,682,000	2,682,000	-
340 Housing Assistance Program	935,000	935,000	2,935,000	2,935,000	0	0.00%
500 Retiree Health Benefits	3,088,744	3,699,721	3,699,721	3,818,110	118,389	3.20%
501 County Insurance	0	0	0	10,497,991	10,497,991	-
503 Department of Vehicle Services	2,000,000	0	0	0	0	-
504 Document Services Division	2,900,000	2,900,000	2,900,000	2,900,000	0	0.00%
505 Technology Infrastructure Services	0	463,840	463,840	316,291	(147,549)	-31.81%
Total Transfers Out	\$1,666,394,563	\$1,729,396,848	\$1,758,307,214	\$1,927,287,037	\$168,979,823	9.61%
Total Disbursements	\$2,599,861,782	\$2,733,221,469	\$2,809,518,182	\$3,004,161,761	\$194,643,579	6.93%

FY 2006 ADVERTISED GENERAL FUND STATEMENT

FUND 001, GENERAL FUND

	FY 2004 Actual	FY 2005 Adopted Budget Plan	FY 2005 Revised Budget Plan	FY 2006 Advertised Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
Total Ending Balance	\$152,344,354	\$54,664,429	\$116,687,863	\$95,897,596	(\$20,790,267)	-17.82%
Less:						
Managed Reserve	\$53,084,312	\$54,664,429	\$56,190,364	\$60,083,235	\$3,892,871	6.93%
Reserve for School Replacement Requirements (School Buses and Computers) ⁵			5,000,000		(5,000,000)	-100.00%
Reserve for Environmental Projects ⁵			2,000,000		(2,000,000)	-100.00%
Reserve for Board consideration and tax relief as part of the FY 2006 budget ⁶			23,209,160	35,814,361	12,605,201	54.31%
Reserve for FY 2005 Third Quarter Review - Public Safety Transportation Operations Center (PSTOC) ⁷			30,288,339		(30,288,339)	-100.00%
Total Available	\$99,260,042	\$0	\$0	\$0	\$0	-

¹ The FY 2005 Revised Beginning Balance reflects audit adjustments for revenue as included in the FY 2004 Comprehensive Annual Financial Report (CAFR). As a result, the FY 2005 Revised beginning balance reflects a net increase in available balance of \$1,174,328.

² FY 2005 Revised Budget Plan revenues reflect an increase of \$44,239,242 based on revised revenue estimates as of November 2004. The FY 2005 Third Quarter Review will contain a detailed explanation of these changes.

³ Personal Property Taxes that are reimbursed by the Commonwealth as a result of the Personal Property Tax Relief Act of 1998 are included in the Revenue from the Commonwealth category in accordance with guidelines from the State Auditor of Public Accounts.

⁴ The proposed County General Fund transfer for school operations in FY 2006 totals \$1,431,337,820 an increase of \$108,963,633 or 8.24% over the FY 2005 Revised Budget Plan transfer. It should be noted that the actual transfer request approved by the School Board on February 10, 2005 is \$1,443,894,483 an increase of \$121,520,296 or 9.2% over the FY 2005 transfer level. In order to fully fund this \$12,556,663 increase over the County Executive's proposed transfer, additional resources would need to be considered by the Board of Supervisors.

⁵ The FY 2005 Revised Budget Plan ending balance reflects reserve funding of \$5.0 million for school replacement requirements (School buses and computers) and \$2.0 million for environmental projects. This funding was identified by the Board of Supervisors as part of the FY 2004 Carryover Review pending approval by the Board of Supervisors of a plan for use of the funds. Plans for the allocation of these funds have been developed and provided to the Board of Supervisors. As a result, these funds will be appropriated as part of the FY 2005 Third Quarter Review.

⁶ The FY 2005 reserve of \$23.2 million represents the sum of the \$8.1 million reserved by the Board of Supervisors as part of the FY 2004 Carryover Review as well as additional revenue of \$15.1 million associated with the September 1, 2004 implementation of the increased rates for recordation and cigarette taxes. As the Board indicated, these additional dollars are to be held in reserve for Board consideration and tax relief as part of the FY 2006 budget. The sum of the FY 2005 reserves is \$23.2 million, which when added to the FY 2006 impact of the additional revenue associated with the recordation and cigarette taxes of \$12.6 million results in the FY 2006 reserve amount of \$35.8 million.

⁷ The FY 2005 Third Quarter Review reserve reflects funding of \$30.29 million. The County Executive's FY 2005 Third Quarter Review will include a recommendation that this reserve be used to complete construction and fund operating costs related to the Public Safety Transportation Operations Center (PSTOC). Further details will be included as part of the FY 2005 Third Quarter Review package.

FY 2006 ADVERTISED SUMMARY GENERAL FUND DIRECT EXPENDITURES

#	Agency Title	FY 2004 Actual	FY 2005 Adopted Budget Plan	FY 2005 Revised Budget Plan	FY 2006 Advertised Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
Legislative - Executive Functions/Central Services							
01	Board of Supervisors	\$3,735,546	\$4,291,548	\$4,291,548	\$4,457,350	\$165,802	3.86%
02	Office of the County Executive	6,438,435	6,797,901	7,128,536	7,454,623	326,087	4.57%
04	Department of Cable Communications and Consumer Protection	1,696,467	2,049,437	1,253,259	1,353,776	100,517	8.02%
06	Department of Finance	7,154,185	7,667,813	7,679,947	8,306,428	626,481	8.16%
11	Department of Human Resources	5,857,129	6,011,310	6,544,856	6,290,617	(254,239)	-3.88%
12	Department of Purchasing and Supply Management	3,948,909	4,194,643	4,215,828	4,620,740	404,912	9.60%
13	Office of Public Affairs	1,049,752	1,089,138	1,229,441	1,120,157	(109,284)	-8.89%
15	Electoral Board and General Registrar	3,805,308	3,020,872	3,880,628	2,964,770	(915,858)	-23.60%
17	Office of the County Attorney	5,501,146	5,526,887	5,672,519	5,722,450	49,931	0.88%
20	Department of Management and Budget	2,666,100	2,941,827	3,080,429	3,093,938	13,509	0.44%
37	Office of the Financial and Program Auditor	176,592	201,893	204,293	215,851	11,558	5.66%
41	Civil Service Commission	190,656	207,202	211,724	213,509	1,785	0.84%
57	Department of Tax Administration	19,262,364	21,243,796	21,953,890	22,276,127	322,237	1.47%
70	Department of Information Technology	22,795,366	23,635,853	25,331,770	25,095,856	(235,914)	-0.93%
Total Legislative - Executive Functions/Central Services		\$84,277,955	\$88,880,120	\$92,678,668	\$93,186,192	\$507,524	0.55%
Judicial Administration							
80	Circuit Court and Records	\$8,817,706	\$9,441,655	\$9,649,699	\$9,717,048	\$67,349	0.70%
82	Office of the Commonwealth's Attorney	1,744,573	2,006,605	2,009,824	2,067,546	57,722	2.87%
85	General District Court	1,530,460	1,540,603	1,725,453	1,724,182	(1,271)	-0.07%
91	Office of the Sheriff	14,072,792	14,084,286	14,249,010	14,630,041	381,031	2.67%
Total Judicial Administration		\$26,165,531	\$27,073,149	\$27,633,986	\$28,138,817	\$504,831	1.83%
Public Safety							
04	Department of Cable Communications and Consumer Protection	\$899,982	\$966,872	\$904,315	\$913,448	\$9,133	1.01%
31	Land Development Services	9,638,681	10,003,727	10,251,294	9,685,856	(565,438)	-5.52%
81	Juvenile and Domestic Relations District Court	17,488,582	17,969,386	18,331,603	19,012,920	681,317	3.72%
90	Police Department	134,925,370	138,130,233	142,212,460	153,140,977	10,928,517	7.68%
91	Office of the Sheriff	33,048,138	34,555,767	36,130,609	38,168,169	2,037,560	5.64%
92	Fire and Rescue Department	116,006,615	124,151,574	133,196,710	150,248,257	17,051,547	12.80%
93	Office of Emergency Management	0	408,344	595,344	878,523	283,179	47.57%
Total Public Safety		\$312,007,368	\$326,185,903	\$341,622,335	\$372,048,150	\$30,425,815	8.91%
Public Works							
08	Facilities Management Department	\$34,199,314	\$35,462,317	\$36,874,787	\$37,531,465	\$656,678	1.78%
25	Business Planning and Support	2,693,666	394,211	396,641	381,183	(15,458)	-3.90%
26	Office of Capital Facilities	8,128,860	8,767,080	9,073,847	9,054,165	(19,682)	-0.22%
29	Stormwater Management	8,155,719	8,321,528	8,867,076	9,494,928	627,852	7.08%
87	Unclassified Administrative Expenses	189,249	224,347	224,347	230,730	6,383	2.85%
Total Public Works		\$53,366,808	\$53,169,483	\$55,436,698	\$56,692,471	\$1,255,773	2.27%

FY 2006 ADVERTISED SUMMARY GENERAL FUND DIRECT EXPENDITURES

#	Agency Title	FY 2004 Actual	FY 2005 Adopted Budget Plan	FY 2005 Revised Budget Plan	FY 2006 Advertised Budget Plan	Increase/ (Decrease) Over Revised	% Increase/ (Decrease) Over Revised
Health and Welfare							
67	Department of Family Services	\$161,951,234	\$173,693,978	\$184,039,152	\$177,753,814	(\$6,285,338)	-3.42%
68	Department of Administration for Human Services	9,318,067	9,959,497	10,246,115	10,431,014	184,899	1.80%
69	Department of Systems Management for Human Services	5,048,977	5,441,679	5,567,374	5,536,225	(31,149)	-0.56%
71	Health Department	38,155,794	40,658,259	43,238,715	41,977,402	(1,261,313)	-2.92%
Total Health and Welfare		\$214,474,072	\$229,753,413	\$243,091,356	\$235,698,455	(\$7,392,901)	-3.04%
Parks, Recreation and Libraries							
50	Department of Community and Recreation Services	\$11,120,852	\$12,366,215	\$12,934,681	\$14,234,339	\$1,299,658	10.05%
51	Fairfax County Park Authority	22,160,632	23,141,114	23,154,114	24,151,733	997,619	4.31%
52	Fairfax County Public Library	26,493,635	27,922,447	29,560,567	29,419,715	(140,852)	-0.48%
Total Parks, Recreation and Libraries		\$59,775,119	\$63,429,776	\$65,649,362	\$67,805,787	\$2,156,425	3.28%
Community Development							
16	Economic Development Authority	\$6,659,253	\$6,169,214	\$6,194,214	\$6,513,385	\$319,171	5.15%
31	Land Development Services	8,971,477	11,782,251	12,336,381	14,019,412	1,683,031	13.64%
35	Department of Planning and Zoning	8,122,604	9,048,497	9,288,213	9,568,998	280,785	3.02%
36	Planning Commission	614,182	685,050	685,050	704,590	19,540	2.85%
38	Department of Housing and Community Development	5,346,547	5,145,893	5,289,662	5,745,045	455,383	8.61%
39	Office of Human Rights	1,217,717	1,290,410	1,298,787	1,252,319	(46,468)	-3.58%
40	Department of Transportation	5,863,259	5,934,502	8,630,621	7,062,524	(1,568,097)	-18.17%
Total Community Development		\$36,795,039	\$40,055,817	\$43,722,928	\$44,866,273	\$1,143,345	2.61%
Nondepartmental ¹							
87	Unclassified Administrative Expenses	\$6,291,190	\$6,655,698	\$11,272,325	\$0	(\$11,272,325)	-100.00%
89	Employee Benefits	140,314,137	168,621,262	170,103,310	178,438,579	8,335,269	4.90%
Total Nondepartmental		\$146,605,327	\$175,276,960	\$181,375,635	\$178,438,579	(\$2,937,056)	-1.62%
Total General Fund Direct Expenditures		\$933,467,219	\$1,003,824,621	\$1,051,210,968	\$1,076,874,724	\$25,663,756	2.44%

¹ Based on actions taken as part of the FY 2006 Advertised Budget Plan no funding adjustments are included in Agency 87, Unclassified Administrative Expenses - Nondepartmental program area. Funding in this agency used to include Local Cash Match for federal and state grants, contractual costs associated with the annual maintenance of the Fairfax County Economic Index, and funding for self-insured and commercial insurance General Fund premium charges. Funding for these programs has been transferred to other agencies/funds to more accurately reflect requirements. For further details regarding these adjustments, please refer to the Agency 87 narrative in Volume 1 of the FY 2006 Advertised Budget Plan.